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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
MOTORS LIQUIDATION COMPANY, et al. : 09-50026 (REG)
f/k/a **General Motors Corp., et al.** :
: :
Debtors. : (Jointly Administered)
: :
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**RESPONSE OF WEIL, GOTSHAL & MANGES LLP
TO FEE EXAMINER'S REPORT AND STATEMENT
OF LIMITED OBJECTION TO THE THIRD INTERIM
FEES APPLICATION OF WEIL, GOTSHAL & MANGES LLP**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Weil, Gotshal & Manges LLP (“**WG&M**”), attorneys for Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), hereby responds to the Fee Examiner’s Report and Statement of Limited Objection to the Third Interim Fee Application of Weil, Gotshal & Manges LLP, dated September 17, 2010 [Docket No. 6095] (the “**Report and Objection**”). On August 5, 2010, WG&M filed the Third Application of Weil, Gotshal & Manges LLP, as Attorneys for the

Debtors, for Interim Allowance of Compensation For Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred From February 1, 2010 Through May 31, 2010 [**Docket No. 6554**] (the “**Third Interim Fee Application**”).

The Fee Examiner’s Report and Objection

1. The following addresses the items raised in the Report and Objection.

Billable Rates

2. At the beginning of each year, WG&M revises hourly rates of timekeepers to match the new seniority of the attorneys. WG&M also periodically adjusts its rates as do all law firms. The amounts of the increases reflect market rates of increase. The billable rates for timekeepers in these chapter 11 cases are no more than the billable rates for those same timekeepers in non-bankruptcy matters. Any billable rate increases seen here are applicable to WG&M’s non-bankruptcy clients. Moreover, in its retention application, WG&M stated that its billable rates are periodically adjusted.

Review of Billing Records

3. Due to a computer error, the time entries under task code 060, which covers time spent reviewing billable records, were not billed at a 50% discount per the Court’s prior interim ruling. It was WG&M’s intention, however, to bill these amounts at the discounted rate and WG&M had no intention to diverge from this Court’s prior ruling. As reflected in the Report and Objection, WG&M promptly notified the Fee Examiner that the adjustment would be made resulting in a decrease of \$86,772.50. WG&M disagrees that an additional 25% reduction is appropriate. Such request for a further reduction does not comport with this Court’s ruling. This Court stated as follows: “. . . I believe that under normal circumstances and going forward,

an adjustment of fifty percent, five-zero percent, as we do with travel time, would be appropriate.” Tr. 07-06-2010 at 14: 16-19.

Fees for Investigating and Responding to the Fee Examiner and the U.S. Trustee

4. The Fee Examiner has requested a 50% reduction for all fees incurred by WG&M in responding to inquiries and defending fee objections interposed by the Fee Examiner and the U.S. Trustee. Similar discounts have been sought from other professionals. The theory espoused to justify this request is the “American Rule” in litigation where each side is responsible for its own litigation costs. The Fee Examiner also cites to WG&M’s “significant experience in bankruptcy cases and the nature of the guideline compliance issues this Court has addressed.” WG&M does not believe that here, any reduction is warranted.

5. We do not take issue with the Fee Examiner’s role of ensuring compliance with the fee guidelines. And WG&M in the ordinary course is generally quick to resolve issues where departure from those guidelines has been identified. But the depth and breadth of the Fee Examiner’s investigation and challenges require almost constant activity by WG&M in responding and makes resolution without Court intervention virtually impossible. The most significant challenges – such as the objection to WG&M’s billable rates – go well beyond the issue of compliance with billing guidelines. To the best of WG&M’s knowledge, other significant challenges by the Fee Examiner involve matters that have not previously been addressed by this Court in a manner that has resulted in a successful challenge.

6. The only case in this district cited by the Fee Examiner for the “American Rule” being applied in a bankruptcy setting was a situation involving a challenge by a creditor when it could be argued it was inappropriate for a creditor to pay from its own pocket to challenge what it thought was excessive fees, only to be met with a law firm which could utilize

the unlimited funds of a debtor to mount a defense. *In re Brous*, 370 B.R. 563 (Bankr. S.D.N.Y. 2007). Other cases cited by the Fee Examiner similarly involve an objection by a creditor. *See, e.g., In re Teraforce Tech. Corp.*, 347 B.R. 838, 867 (Bankr. N.D. Tex. 2006); *In re Ahead Commc'ns Sys., Inc.*, No. 02-30574, 2006 WL 2722752 (Bankr. D. Conn. 2006). The instant case raises opposite considerations. The Fee Examiner has access to the vast resources of the Debtors and it would exert undue leverage on the professionals in these cases were the Fee Examiner given a blank check to pick apart every time entry and expense while the professionals incur a quarterly “penalty” for investigating and responding. This inevitably would lead to an effective automatic discount. Moreover, the Fee Examiner has no client directing its actions who can balance the cost of pursuing each objection with the benefits likely to be achieved. For this reason, the American Rule, even if it could be applied, would not be appropriate here.

7. The professionals in this case have a duty to work efficiently, maximize the value of the estate, and comply with various established guidelines. WG&M and the other professionals have to date discharged those duties appropriately and should not be charged for a significant share of the overall administrative costs of having a Fee Examiner in these cases.

Time Increments

8. WG&M believes that such time entries were properly recorded by the individual timekeeper and no reduction is appropriate. Nevertheless, for the subject time entries, WG&M would be prepared to apply a 10% discount consistent with this Court’s prior ruling for a paralegal who no longer works for WG&M.

Block Billing

9. The Fee Examiner’s objection to block billing defies customary convention in billing procedures. Unlike the requirement to “delump” which involves a

separation of time entries for disparate activities, this challenge focuses on the separation of single activities. For example, the time entry “prepared for and participated on call with _____ re: _____” is a standard time entry regularly utilized by restructuring and other professionals, historically without challenge. The review of relevant materials just prior to a call or meeting, typically comprising only a few minutes of review time, would put an unnecessary burden on billing professionals.

10. The purpose behind delumping is to allow third parties to consider the reasonableness of time expended on a particular activity. Permitting preparation time to be included in a time entry for a meeting or a call does not detract from a third party’s ability to assess the reasonableness of the aggregate amount of time spent on that matter. Accordingly, no discount is appropriate here.

Vague Time Entries

11. With respect to alleged vague time entries in WG&M’s second interim fee application, Judge Gerber indicated that “. . . the detail was for the most part satisfactory.” Tr. 07-06-2010 at 22.10-12. Despite efforts to cause all WG&M attorneys to prepare activity descriptions that the Fee Examiner, who is not intimately familiar with the matters, could fully understand, the Fee Examiner still is not satisfied. We have requested additional information from the reporting timekeepers and offer the additional detail below except where noted for privilege (additional description underlined):

- i. M. Goodman: More description of this time entry would reveal privileged information.
- ii. R. Guy:

- 2/8:
 - Email communication with Dr. Vietze re: upcoming meeting between BMW and MLC
 - Conference with C. Cook re: proposed MLC/BMW meeting
- 3/26:
 - Call to and conference with C. Cook concerning witness interviews and arrangements for same
- 3/30:
 - Meet with S. Jenkins concerning background facts and potential course of action with BMW
 - Interview of J. Kiefer concerning background facts and potential course of action with BMW
 - Conference with C. Cook concerning results of interviews
- 3/31:
 - Confer with V. Beagles concerning results of employee interviews and next steps in BMW litigation
- 4/5:
 - Conference with V. Beagles re: status, confidentiality agreement, anticipated third-party discussions, and other issues
- 4/22:
 - Email communication to Mr. Atamian to discuss effectuating agreement reached between clients
- 4/26:
 - Confer with opposing counsel S. Butler-Farkus re: interim settlement and dismissal
 - Confer with C. Cook et al. re: interim settlement and dismissal
 - Confer with A. Koch et al re: interim settlement and dismissal
- 4/29:
 - Confer with S. Butler-Farkus to communicate agreement to dismiss without prejudice
- 5/11:
 - Review correspondence from opposing counsel Mayer Brown re: time for responding to summons
 - Review and respond to message from C. Cook concerning new developments in settlement and sale discussions
 - Conference call with A. Koch and C. Cook concerning new developments in settlement and sale discussions

iii. R. Hatcher:

- 2/1/10
 - research re: trust structure involving section 468(b) of the Internal Revenue Code and the preferred liquidating structure of a trust (2.8 hours)
- 2/2/10
 - research re: trust structure involving section 468(b) of the Internal Revenue Code and the preferred liquidating structure of a trust (1.2 hours)
- 2/3/10
 - research re: trust structure involving section 468(b) of the Internal Revenue Code and the preferred liquidating structure of a trust (.3 hours)
- 2/22/10
 - research re: trust structure involving section 468(b) of the Internal Revenue Code and the preferred liquidating structure of a trust (.4 hours)
- 2/26/10
 - research re: trust structure involving section 468(b) of the Internal Revenue Code and the preferred liquidating structure of a trust (.2 hours)

iv. S. Karotkin: These time entries describe time spent reviewing and responding to various emails received on a daily basis. These time entries occurred prior to this Court's ruling on this issue on July 6, 2010. Therefore, it is inappropriate to penalize WG&M for these entries.

v. E. Lederman: Judge Gerber said that "follow up. . . when coupled with a description of what was being followed up. . . would not be materially deficient." Tr. 07-06-2010 at 21. 19-21. All these time entries provided a related description, and, hence, were not vague, by referring to the earlier time entry using the word "related" or "re:". For sake of clarity, the time entries have been reprinted below, with the addition of the related description which was referenced to by the word "related" or "re:" in the original time entry.

- 2/1//10
 - related follow up re: case hearing/calendar for February and March calling various associates to get updates on their matters scheduled for hearing and to opposing counsel
- 2/2/10

- related follow up re: settlement of leveraged lease TIA claims including follow up calls with M. Terrien counsel to New GM, T. Lomaza counsel to Wells Fargo and reviewing revised settlement documents
- 2/12/10
 - related follow up re: TIA claim negotiations and leveraged lease settlement including follow up calls with R. Smolev, counsel to Philip Morris Capital and D. Head of MLC
- 3/23/10
 - related follow up re: analysis of NUMMI 500MM claim including reviewing Proof of Claim and supplemental supporting documentation related thereto and call with M. McKane, counsel to NUMMI
- 3/23/10
 - perform related follow up re: NUMMI shareholders agreement including conference with A. Arons and reviewing emails re: same
- 3/25/10
 - related follow up re: GM Strasbourg issues including conference with C. Cook re: alternative sales and legal research re: french labor law issues
- 4/8/10
 - related follow up re: State Street including conference with T. Morrow
- 4/12/10
 - related follow up re: NUUMI discovery requests including TC with E. LAW and D. Head and L. Buonomo of New GM
- 4/13/10
 - related follow up re: REMY 2004 requests including TC with J. Wine and reviewing rejection motions related thereto
- 4/15/10
 - follow up re: same re: Toyota NUMMI \$500MM proof of claim, shareholders agreement and assumed contracts including reviewing Proof of Claim and supplemental supporting documentation related thereto and call with M. McKane counsel to NUMMI and M. Smith of MLC
- 4/21/10
 - follow up with various associates re: same re: including calling various associates to get updates on their matters scheduled for hearing and to opposing counsel
- 4/21/10
 - handle related follow up re: CRA settlement re: payment of postpetition environmental services including TC with T. Goslin re: same

- 4/22/10
 - related follow up re: Suntrust claims against MLC relating to rejection of aircraft leases including TC with conflicts counsel and D. Head of MLC
- 4/26/10
 - related follow up re: forward metals pricing curves relating to pricing of \$60MM proof of claim filed by Stillwater Mining Company including reviewing financial reports regarding metals future pricing
- 4/27/10
 - related follow up re: NUMMI \$500MM proof of claim including conference with E. Law and D. Head and reviewing supplemental supporting documentation relating to NUMMI proof of claim
- 4/29/10
 - related follow up re: environmental contacts remaining with potential indemnity obligations including conference with M. Smith and T. Goslin
- 5/24/10
 - related follow up and document review re: claims of Alphera against MLC and New GM in Bill Heard litigation including conference with opposing counsel

12. P. Schell: This work by a paralegal involved organizing and updating the database of Motors Liquidation Company entities with respect to resolutions, certificates of dissolutions and other Delaware filings.

Legal Research

13. Fees incurred in these time entries were appropriate and necessary and should not be subject to a reduction. Below is a more fulsome description of the legal research tasks, though WG&M believes the initial descriptions were adequately descriptive and warrant no reduction in fees.

- i. P. Falabella: This research involved analyzing the vacated judgment for the 363 asset sale order in the Chrysler chapter 11 cases and its applicability, if any, to these chapter 11 cases, namely with respect to the appeals of the 363 asset sale in these chapter 11 cases.
- ii. M. Morton: This research involved answering concerns raised by the U.S. Government and the client regarding the viability of a single trust structure for environmental liabilities, and was aimed at providing the states with certainty that the money in the trust would be properly protected. The

memorandum was detailed and involved analysis of trust law, successor liability law, and tort law.

Transient Billers

14. These chapter 11 cases are complex and involve a large number of professionals. The demands of the client in setting tight deadlines and the preparation and filing of dozens of pleadings per month require the periodic expansion and contraction in work teams in order to meet those demands in the most efficient and cost effective manner possible for the client. These timekeepers provided valuable services to these chapter 11 cases, and provided helpful analysis and expertise, albeit at only discrete points in the case. The Debtors benefited from these services, and the fees are appropriate. During the engagement time period, every timekeeper is not fully engaged but the hours properly reflect the time devoted. Nevertheless, WG&M is prepared to accept a \$5,000 deduction for any inefficiencies caused by these timekeepers.

Clerical and Administrative Tasks

15. The tasks described in these time entries required the level of analysis and case-knowledge that a paralegal provides. Furthermore, many of the tasks were part of larger assignments, requiring the skill of a paralegal to handle the entire assignment. Therefore, it would be inappropriate to have a secretary perform these services. Activities such as designating documents for confidentiality and pulling docket information are clearly activities that are appropriate for paralegals. Moreover, managing WG&M's professional liability dictates that certain activities be completed by para-professionals and not by secretaries.

Double Billing

16. None of these time entries were double-billed, but rather address different activities though with a similar description.

i. R. Berkovich: Due to a data entry error, the 0.6 time entry should have read “participate in weekly update call.” This was for a separate call from the weekly real estate meeting by phone. Hence, these entries are not duplicative.

ii. R. Brooks:

1. Respond to calls from creditors: Two time entries were noted because two calls were made, one each to separate creditors.
2. Review March monthly operating report: These two time entries should have been combined, but they do represent that two separate time periods were spent in the same day reviewing the March monthly operating report.

iii. T. Goslin

1. Draft email to client re: same: Two time entries were noted because two emails were drafted, though each email concerned the same topic which was the Wilmington sale agreement.

Non-Working Travel Time

17. WG&M agrees that this was a clerical error, and the identified time entries should have been billed at 1/2 the rate, as non-working travel time. This results in a reduction of \$726.25.

Pre-Retention Expenses

18. This was a clerical error, and WG&M agrees that the \$13 cab ride should be written off.

Administrative Expenses

19. WG&M has agreed to write off the cost for spiral binding, velobinding, and coil binding during the application period.

Meal Expenses

20. The chart that follows reflects the additional individuals that shared in meal expenses, justifying compliance with the \$20 per person guideline. In the last instance, WG&M has not yet received confirmation of all people attending the meal. Due to the small dollar amounts involved, WG&M will agree to write off those amounts that may be in excess of the \$20 per person guideline, resulting in a total reduction of reimbursable expenses of \$152.42. WG&M believes only the amounts listed in the column entitled "Amount in Excess of \$20/Attendee" should be written off.

Disbursement ID	Date	# of Attendees	Attendees	Amount	Amount in Excess of \$20/Attendee
15814965	3//10	4	P. Druon, L. Petizon, C. Cook, and S. Jenkins	\$60.00	\$0.00
15784805	1/20/10	8	D. Berz, J. Redwine, T. Stenger, M. Dowd, A. Tenenbaum, P. Casey, N. Kuehler, M. Morton	\$117.80	\$0.00
15788119	2/3/10	3	D. Berz, J. Redwine, M. Dowd	\$152.86	\$92.86
15915667	3/31/10	1	A. Vermynck]	\$24.91	\$4.91
15865041	3/2/10	6	D. Berz, J. Redwine, T. Stenger, J. Selzer, A. Fu, M. Dowd	\$87.00	\$0.00
15865035	3/9/10	4	D. Berz, J. Redwine, T. Morrow, J. Selzer	\$71.60	\$0.00
15865034	3/10/10	5	D. Berz, M. Dowd, J. Redwine, T. Goslin, M. Morton	\$54.00	\$0.00
15921259	4/13/10	7	D. Berz, A. Koch, J. Redwine, T. Stenger, D. McMurtry, G. Hansen, S. Gaito	\$129.86	\$0.00
15921256	4/12/10	3	D. Berz, T. Goslin, M. Morton	\$54.00	\$0.00
15968258	5/27/10	1	D. Berz	\$74.64	\$54.65

Local Transportation Expenses

21. Local Transportation: WG&M believes that it has substantially complied with billing guidelines and prior Court direction on local transportation. In some instances, the records reflect a single time entry for multiple rides that are submitted in a single expense report

and the multiple dates are reflected in the billing summary reports. The “amount” charged for a given local transportation disbursement entry often includes multiple charges for taxi rides, and the multiple days are listed. Yet, the Fee Examiner’s objection seeks to deduct the entire amount, instead of deducting only the amount relating to a day when fewer than six hours were billed. Also, some of the days were on a weekend, and WG&M believes that taxi rides required for work on a weekend are fully compensable, and not subject to a six hour time limit. The dates where the attorneys billed at least 6 hours or when the date is on a weekend are circled on **Exhibit “A”** annexed hereto. Based on the foregoing, WG&M believes these amounts should not be written off.

22. Druon Local Transportation: The five transportation expense entries totaling \$659.83 cited to by the Fee Examiner involve taxi expenses on March 1, 2, 3, 5, 8, 10, 24, and 25. The Debtors will write off any amount for a given day where Mr. Druon did not bill at least 6 hours. The taxi expense on March 8 was for 141.02 euros (\$191.79 at 3/8/10 exchange rate of 1.36), actually included 3 separate taxi rides for Mr. Druon and the client in connection with a trip to Strasbourg, and Mr. Druon billed 9.2 hours that day. Mr. Druon did not bill more than 6 hours on the other days. Therefore, the Debtors will write off \$468.04 (\$659.83 - \$191.79).

The U.S. Trustee’s Response

23. The response filed by the U.S. Trustee requests, as before, a 10% holdback on fees. WG&M has no objection to this holdback at this time although the Debtors, with the assistance of WG&M, are making substantial progress in reaching the milestones established by this Court, after which the Court has indicated it would likely release the holdbacks.

Conclusion

24. WG&M has expended great efforts in preparing applications that reflect prior rulings of this Court. Many of the rulings require manual adjustments. We will continue striving to ensure that we comply with this Court's rulings after a judicial determination that adjustments are warranted and appropriate.

WHEREFORE WG&M respectfully requests that the compensation and reimbursement requested in the Third Interim Fee Application be allowed, subject to the adjustments WG&M has agreed to, and that it be granted such other and further relief as is just.

Dated: New York, New York
October 19, 2010

/s/ Joseph H. Smolinsky

Harvey R. Miller
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Exhibit A

Local Transportation (Fee Examiner's Exhibit "R")

EXHIBIT N
Local Transportation
Weil, Gotshal & Manges

Invoice Number	Entry Date	Taxi Driver ID	Taxi Driver Name	Taxi Driver Name (if different)	Amount	Description	Date of Service	Service Type	Total Hours Worked	Total Hours Worked on Date	
10412961 1559	02/04/10	80	Stephen Karotkin		\$ 27.60	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 02/03/10 01/11 01/18 02/01/10	02/01/10	Multiple	3.1, 4.0, 4.2, 4.8		
10412961 1605	02/09/10	80	Stephen Karotkin		\$ 8.00	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 02/08/10 01/11 01/18 02/01/10	02/01/10	not provided	4.8		
10412961 1664	02/17/10	80	Stephen Karotkin		\$ 29.60	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 02/08/10 01/11 01/18 02/01/10	02/01/10	Multiple	3.8, 1.9, 1.8, 1.4		
10411188 1427	03/24/10	487	Michele J Meises		\$ 43.13	TAXI SERVICE - LEGAL VENDOR XYZ INVOICE# 1380224 DATE 3/17/2010 XY2 HOME 10/02/2010 MICHELLE MEISES 0487 RIDE DATE 2010-03-09 FROM: M 767.5 A/F TO: GU 192 ST RIDE TIME: 20:30	03/09/10	Multiple	not provided	5.9	
10411188 1653	05/17/10	487	Michele J Meises		\$ 49.23	TAXI SERVICE - LEGAL VENDOR XYZ INVOICE# 1385197 DATE 5/5/2010 XY2 HOME 10/02/2010 MICHELLE MEISES 0487 RIDE DATE: 2010-04-22 FROM: M 767.5 A/F TO: GU 192 ST RIDE TIME: 20:39	04/22/10	Multiple	not provided	5.8	
10411188 1671	05/14/10	487	Michele J Meises		\$ 43.13	SKYLINE TAXI - LEGAL VENDOR SKYLINE CREDIT RIDE, INC INVOICE# 611138 DATE 4/15/2010 SKYLINE 10/02/1984 224 MEISES UP MICHELE 0487 RIDE DATE: 2010-03-24 FROM: M 767.5 A/F TO: GU 192 ST RIDE TIME: 20:21	04/24/10	Multiple	not provided	5.5	
10411188 1685	05/20/10	1200	Pablo Fababella		\$ 36.78	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 05/16/10 05/10 05/13 05/17/10	05/17/10	Multiple	not provided	7.8, 10.2, 10.5, 2	
10411188 1871	05/28/10	1200	Pablo Fababella		\$ 24.06	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 05/25/10 05/16 05/22/10	05/22/10	Multiple	not provided	11:5, 0, 7, 10, 0	
10411188 1627	05/24/10	1455	John McCormick		\$ 56.08	SKYLINE TAXI - LEGAL VENDOR SKYLINE CREDIT RIDE, INC INVOICE# 611163 DATE 3/12/2010 SKYLINE 10/02/2007 257 PAIGE IONBLUM 1455 RIDE DATE: 2010-03-20 FROM: M 767.5 A/F TO: NW WEST NEW YORK AVENUE AT PORT IMPERIAL RIDE TIME: 22:38	03/04/10	Multiple	not provided	22:38	
10412961 1466	03/31/10	1531	no fee entries	A.S. Noury	\$ 4.92	TAXI SERVICE - LEGAL VENDOR TAXI/G/ INVOICE# 100101377 DATE: 1/31/2010 TAXIS USED BY: A. NOURY	01/31/2010	Multiple	not provided	5.8	
10411961 1481	01/31/10	1531	no fee entries	A.S. Noury	\$ 4.96	TAXI SERVICE - LEGAL VENDOR TAXI/G/ INVOICE# 100101377 DATE: 1/31/2010 COURSES TAXIS PAYEDS LE TAXI JANIER 2010 TAXIS AS NOURY	01/31/2010	Multiple	not provided	5.8	
10412961 1610	02/11/10	3331	Ronit J. Berkovich		\$ 50.84	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 01/11/10 01/17/2010 01/28 02/01/2010	02/01/2010	Multiple	not provided	3.2, 7.5, 3.0	
10412961 1658	02/16/10	3331	Ronit J. Berkovich		\$ 10.92	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 01/09/12 01/12/2010 01/16/2010 01/20/2010	01/20/2010	Multiple	not provided	4.4	
10412961 1597	02/08/10	3628	Mark A. Goodman		\$ 15.00	LOCAL TRANSPORTATION VENDOR WG&M LLP - PETTY CASH NY: INVOICE# HOME 02/01/10 02/02/2010 01/28/2010 01/29/2010	02/01/2010	Multiple	not provided	3.4, 2.9	

EXHIBIT N
Local Transportation
Well, Gonthal & Manages

Invoice Number	Ferry Service Entry Date	Trip Number	Name (based on ID)	Passenger Name (if different)	Amount	Description	Category	Term of Service	Date of Service	Time of Service (Military)	Total hours billable per different day
10412961 1402	02/08/10	5318	Andrew Arons	Mel Maravilla	\$ 68.74	SKYLINE - SUPPORT STAFF VENDOR: SKYLINE CREDIT RIDE, INC INVOICE#:					
						DATE: 02/08/2010 - NY PETTY CASH 02/07/10. M10: CRUISE TIME: 21:44					
						LOCAL TRANSPORTATION VENDOR: WIG&M LIP - PETTY CASH NY, INVOICE#:					
						DATE: 12/18/2009 FROM: M10: CRUISE TIME: 21:44					
10412961 1551	02/09/10	5334	Russell Brooks		\$ 46.00	2010082002 DATE: 2/6/2010 - NY PETTY CASH 02/07/10. R. BROOKS - TAXIS TO \$ FROM OFFICE					
						FROM OFFICE 02/07/10 02/07/10					
10412961 1660	02/17/10	5334	Russell Brooks		\$ 94.16	20100216 DATE: 2/17/2010 NY PETTY CASH 02/16/10. R. BROOKS - TAXIS					
						HOME 02/16/05 02/06/2010 02/01/2010 02/06/2010					
10412961 1663	02/17/10	5334	Russell Brooks		\$ 66.05	20100217 DATE: 2/17/2010 - NY PETTY CASH 02/17/10. R. BROOKS - TAXIS					
						HOME 02/06/10 02/12/10 02/11/10 02/10/10					
10412961 1675	02/11/10	5450	R Todd T. Hatcher		\$ 8.04	2010021228200212/2010 DATE: 2/11/2010 TAXI/CAR SERVICE FEB 01, 2010 - RESEARCH RE: TRUST STRUCTURE - FROM/TO: OFFICE/HOME					
						RESEARCH RE: TRUST STRUCTURE - FROM/TO: OFFICE/HOME					
10412961 1676	02/11/10	5450	R Todd T. Hatcher		\$ 10.40	20100225 DATE: 2/11/2010 CAR SERVICE FEB 02, 2010 - RESEARCH RE: TRUST STRUCTURE - FROM/TO: OFFICE/HOME					
						RESEARCH RE: TRUST STRUCTURE - FROM/TO: OFFICE/HOME					
10412961 1713	02/23/10	5491	Peter M. Miligan		\$ 10.00	20100223 DATE: 2/23/2010 - NY PETTY CASH 02/23/10. P. MILLIGAN - TAXI HOME: 2/05/10					
						TAXI SERVICE - LEGAL VENDOR: WIG&M LIP - DC PETTY CASH, INVOICE#:					
10412961 1804	02/26/10	5580	Brianna N. Benfield		\$ 6.00	20100116 DATE: 1/16/2010 - REPUBLISH PETTY CASH BATCH 1/16/2010 - TAXI/WORK/RESIDENCE (B. BENFIELD)					
						TAXI SERVICE - LEGAL VENDOR: WIG&M LIP - DC PETTY CASH, INVOICE#:					
10412961 1805	02/26/10	5580	Brianna N. Benfield		\$ 6.00	20100116 DATE: 1/16/2010 - REPUBLISH PETTY CASH BATCH 1/16/2010 - TAXI/WORK/RESIDENCE (B. BENFIELD)					
						TAXI SERVICE - LEGAL VENDOR: WIG&M LIP - DC PETTY CASH, INVOICE#:					
10412961 1680	02/19/10	5673	Chelsea Rosen		\$ 10.50	20100219 DATE: 2/19/2010 MY PETTY CASH 02/19/10 C. ROSEN - TAXI HOME: 02/11/10					
						LOCAL TRANSPORTATION VENDOR: WIG&M LIP - PETTY CASH NY, INVOICE#:					
10412961 1718	02/24/10	5673	Chelsea Rosen		\$ 10.00	20100224 DATE: 2/24/2010 - NY PETTY CASH 02/24/10. C. ROSEN - TAXI HOME: 02/23/10					
						TAXI SERVICE - LEGAL VENDOR: BROGNAU, BROGNAU; INVOICE# EXPENSE-05/02/2010, DATE: 1/29/2010 - NOTE DE FRAIS TAXIS A. BROGNAU / EXPENSE REPORT					
10412961 1694	01/29/10	6998	Alice Biagi		\$ 18.28	20100129 DATE: 1/29/2010 - NOTE DE FRAIS TAXIS A. BROGNAU / EXPENSE REPORT TAXIS					
						TAXI SERVICE - LEGAL VENDOR: BROGNAU, BROGNAU; INVOICE# EXPENSE-05/02/2010, DATE: 1/29/2010 - NOTE DE FRAIS A. BROGNAU / EXPENSE REPORT					
10412961 1593	03/19/10	6598	Alice Biagi		\$ 51.62	20100319 DATE: 3/19/2010 - NOTE DE FRAIS A. BROGNAU / EXPENSE REPORT TAXIS					
						TAXI SERVICE - LEGAL VENDOR: ROBINEAU MARIE; INVOICE# EXPENSE-03/03/10, DATE: 3/30/2010 - NOTES DE FRAIS M. ROBINEAU - EXPENSE REPORT TAXI					
10412961 1606	03/20/10	7004	Marie Robinneau (no fee entry)		\$ 20.12	20100320 DATE: 3/20/2010 - NOTES DE FRAIS M. ROBINEAU - EXPENSE REPORT TAXI					
						LOCAL TRANSPORTATION VENDOR: WIG&M LIP - PETTY CASH NY, INVOICE#:					
10412961 1649	02/12/10	7364	Mona V. Mehta		\$ 7.28	20100211 DATE: 2/12/2010 - NY PETTY CASH 02/11/10. M. MEHTA - TAXI HOME: 02/09/10					
						TOTAL: \$ 837.30					
						Total: \$ 837.30					